POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

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| METHOD AND RELATED PROCESSING CIRCUITS FOR REDUCING MEMORY ACCESSING WHILE PERFORMING DE/COMPRESSING OF MULTIMEDIA FILES |
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| ILIE2 |

First Named Applicant : Attorney Docket Number : Heng-Kuan Lee FTCP0032USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

| Winston Hsu | |
|------------------------|------------------|
| Signature: Winston Hsu | Date: 2004-03-24 |